ANDRÉ BIROTTE JR.
United States Attorney
SANDRA R. BROWN
Assistant United States Attorney
Chief, Tax Division
ROBERT F. CONTE (SBN 157582)
Assistant United States Attorney
    Room 7211 Federal Building
    300 North Los Angeles Street
    Los Angeles, CA 90012
    Telephone: (213) 894-6607
    Facsimile: (213) 894-0115
    Email: Robert.Conte@usdoj.gov

Attorneys for the United States of America

E-FILED 02/10/14

UNITED STATES DISTRICT COURT

CENTRAL DISTRICT OF CALIFORNIA

WESTERN DIVISION

United States of America,	Case No. CV14-475 PSG (PLAx)
Petitioner,	[Proposed] Order to Show Cause
vs.	
Royce Gracie and Marianne Cuttic,	
Respondents.	

Based upon the Petition to Enforce Internal Revenue Service Summonses, Memorandum of Points and Authorities, and supporting Declaration, the Court finds that Petitioner has established a *prima facie* case for judicial enforcement of the subject Internal Revenue Service (IRS) summonses. *See* United States v. Powell, 379 U.S. 48, 57-58, 85 S.Ct. 248, 255, 13 L.Ed.2d 112, 119 (1964).

IT IS ORDERED that Respondents appear before this District Court of the United States for the Central District of California, at the following date, time, and address, to show cause why the testimony and production of books, papers,

1

1 records, and other data demanded in the subject IRS summonses should not be

2 compelled:

3 Date: Monday, March 24, 2014

4 Time: 1:30 pm

5 Courtroom: 880

6 Address: ☐ United States Courthouse

7   312 North Spring Street, Los Angeles, California, 90012

8   ☒ Roybal Federal Building and United States Courthouse

9   255 E. Temple Street, Los Angeles, California, 90012

10   ☐ Ronald Reagan Federal Building and United States Courthouse

11   411 West Fourth Street, Santa Ana, California, 92701

12   ☐ Brown Federal Building and United States Courthouse

13   3470 Twelfth Street, Riverside, California, 92501

14

15   **IT IS FURTHER ORDERED** that copies of the following documents be served

16 on Respondents (a) by personal delivery, (b) by leaving a copy at Respondents'

17 dwelling or usual place of abode with someone of suitable age and discretion who

18 resides there, or (c) by certified mail:

19   1. This Order; and

20   2. The Petition, Memorandum of Points and Authorities, and accompanying

21   Declaration.

22 Service may be made by any employee of the IRS or the United States Attorney's

23 Office.

24   **IT IS FURTHER ORDERED** that within ten (10) days after service upon

25 Respondents of the herein described documents, Respondents shall file and serve

26 a written response, supported by appropriate sworn statements, as well as any

27 desired motions. If, prior to the return date of this Order, Respondents file a

28 response with the Court stating that Respondents do not oppose the relief sought

2

1   in the Petition, nor wish to make an appearance, then the appearance of

2   Respondents at any hearing pursuant to this Order to Show Cause is excused, and

3   Respondents shall comply with the summons within ten (10) days thereafter.

4   **IT IS FURTHER ORDERED** that all motions and issues raised by the pleadings

5   will be considered on the return date of this Order. Only those issues raised by

6   motion or brought into controversy by the responsive pleadings and supported by

7   sworn statements filed within ten (10) days after service of the herein described

8   documents will be considered by the Court. All allegations in the Petition not

9   contested by such responsive pleadings or by sworn statements will be deemed

10   admitted.

11

12   DATED: 2/10/14

13   **PHILIP S. GUTIERREZ**

14   ————————————————

15   U.S. DISTRICT COURT JUDGE

16

17   Respectfully submitted,

18   ANDRÉ BIROTTE JR.

19   United States Attorney

     SANDRA R. BROWN
20   Assistant United States Attorney

21   Chief, Tax Division

22   /S/ RC

23   ROBERT F. CONTE

     Assistant United States Attorney
24   Attorneys for United States of America

25

26

27

28